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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2019 Dated, Agartala, the 8th March, 2019.

ORDER

Whereas, clause (c) of sub-section (3) of section 31 the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause has to issue a tax invoice;

Now, Therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Tripura State Goods and Services Tax (Third Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act shall apply to a person paying tax under notification No.02/2019-State Tax (Rate) dated 8th March, 2019 published in the Tripura Gazette, Extraordinary Issue, vide number 545 dated the 8th March, 2019.

8/3/19

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

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